

12 JUL 1977

OFFICE OF FINANCE NOTICE NO. 16-77

SUBJECT: General - Allotment Accounting Procedure

Specific - Unliquidated Obligations Applicable to
Lapsed Appropriations (FY 1975 and
Prior Years - 'M' Account)

STATINTL

REFERENCE: Paragraph 16b

1. Each office is requested to prepare and furnish to the Office of Finance a summary of valid unliquidated obligations as of 30 September 1977 applicable to Fiscal Year 1975 and prior year appropriations.

2. Preparatory to compiling this report, it is essential that the following action be taken:

- a. Request field installations to report, by fiscal year, all unliquidated obligations applicable to FY 1975 and prior years which are still valid.
- b. Prior to 30 September 1977, review all unliquidated obligations for FY 1975 and prior years and make appropriate adjustments by APOD's to (1) cancel invalid obligations, (2) increase or decrease existing obligations or (3) record valid obligations not previously recorded so that the Open Obligation Activity Report for 30 September will be accurate and complete as of 30 September 1977. Every effort should be made to complete these adjustments prior to 31 August 1977 to avoid adding to September workloads.

3. Previously, the lapsing Fiscal Year and 'M' year obligations were dropped as of 30 September and were not re-established until appropriate APOD's were recorded. This procedure will not be in effect as of 30 September 1977. The unliquidated Fiscal Year 1975 and 'M' account obligations as of 30 September will be automatically brought over as of 1 October 1977 as the ongoing obligations for the 'M' account.

4. The summary report of valid obligations should be transmitted to Accounts Division, Office of Finance, 513 Key Building, no later than 31 October 1977. It should consist of a memorandum summarizing obligations by fiscal year and should contain a certification that each obligation comprising the totals as reflected in the 30 September 1977 Open Obligation Activity Report is valid and supported by proper documentation. In the event there are no obligations which require reporting in accordance with this notice, a memorandum so stating is requested.

Thomas B. Yale
Director of Finance

STATINTL